

North Dakota Sales and Use Tax Statistical Report

First Quarter 2006

Covering Sales Occurring in
January, February, and March

		Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>		
<u>Sales Quarter</u>		<u>2004</u>	<u>2005</u>	<u>2006</u>
First Quarter:	January, February, March	+10.8%	+6.7%	12.5%
Second Quarter:	April, May, June	+9.4%	+4.7%	
Third Quarter:	July, August, September	+5.9%	+7.8%	
Fourth Quarter:	October, November, December	+7.6%	+8.9%	

Office of State Tax Commissioner

CORY FONG

TAX COMMISSIONER

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the first quarter of 2006. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

This report is used primarily as a summary of the economic activity that occurs throughout the regions of the state. In recognition that the primary focus of this report is as an economic indicator, not as a summary of state tax revenues, sales tax collections are no longer contained in this report. Collections statistics are available from the Office of Management and Budget or the Office of Tax Commissioner.

Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2002 North American Industrial Classification System (NAICS). (Previously, industry statistics were reported using the SIC system. Statistics have been reclassified under NAICS beginning with the 4th quarter 2005.) All returns - including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

Motor Vehicle Excise Tax. The State of North Dakota does ***not*** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report ***do not*** include any data on automobile sales.

Consolidated. Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2002 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases
By County, First Quarter 2006**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$2,983,539	\$119,453	\$3,102,992
Barnes	11,605,498	491,886	12,097,384
Benson	1,952,276	8,917	1,961,193
Billings	325,613	52,572	378,185
Bottineau	5,926,713	66,849	5,993,562
Bowman	5,264,752	246,442	5,511,194
Burke	1,540,552	7,409	1,547,961
Burleigh	235,168,778	11,883,092	247,051,870
Cass	431,210,132	36,509,212	467,719,344
Cavalier	4,290,310	110,854	4,401,164
Dickey	5,223,398	303,119	5,526,517
Divide	1,559,888	7,682	1,567,570
Dunn	1,879,810	48,860	1,928,670
Eddy	1,435,894	8,064	1,443,958
Emmons	2,401,990	48,142	2,450,132
Foster	5,119,890	453,978	5,573,868
Golden Valley	2,622,233	159,447	2,781,680
Grand Forks	176,224,407	8,287,417	184,511,824
Grant	1,372,288	14,751	1,387,039
Griggs	2,146,197	25,973	2,172,170
Hettinger	1,140,856	78,832	1,219,688
Kidder	1,326,016	21,747	1,347,763
LaMoure	6,767,779	121,819	6,889,598
Logan	1,254,888	4,226	1,259,114
McHenry	1,962,333	339,220	2,301,553
McIntosh	4,168,187	24,000	4,192,187
McKenzie	4,737,509	161,948	4,899,457
McLean	7,504,991	95,925	7,600,916
Mercer	6,928,815	128,616	7,057,431
Morton	31,362,350	3,763,796	35,126,146
Mountrail	4,193,161	155,034	4,348,195
Nelson	2,236,331	41,452	2,277,783
Oliver	518,460	1,480	519,940
Pembina	6,494,268	797,481	7,291,749
Pierce	5,424,354	336,331	5,760,685
Ramsey	24,249,695	369,048	24,618,743
Ransom	5,741,339	1,363,520	7,104,859
Renville	3,553,097	114,836	3,667,933
Richland	16,857,922	5,588,104	22,446,026
Rolette	4,889,166	59,786	4,948,952
Sargent	3,343,060	9,511,547	12,854,607
Sheridan	338,103	403	338,506
Sioux	70,563	90	70,653
Slope	105,581	1,878	107,459
Stark	56,437,679	9,023,054	65,460,733
Steele	931,858	116,808	1,048,666
Stutsman	34,857,921	2,339,811	37,197,732
Towner	1,298,779	99,177	1,397,956
Traill	5,586,342	176,873	5,763,215
Walsh	13,386,603	432,662	13,819,265
Ward	135,093,711	7,286,932	142,380,643
Wells	5,109,665	119,432	5,229,097
Williams	77,872,346	6,726,374	84,598,720
Subtotal In-State	\$1,375,997,886	\$108,256,361	\$1,484,254,247
Consolidated	211,394,372	46,909,302	258,303,674
Out-Of-State	<u>230,321,608</u>	<u>34,906,216</u>	<u>265,227,824</u>
Grand Total	\$1,817,713,866	\$190,071,879	\$2,007,785,745

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, First Quarters 2005 and 2006**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2005	FIRST QUARTER 2006	PERCENT CHANGE	FIRST QUARTER 2005	FIRST QUARTER 2006	PERCENT CHANGE
Adams	\$2,579,844	\$2,983,539	15.65%	\$2,674,199	\$3,102,992	16.03%
Barnes	11,001,696	11,605,498	5.49%	11,801,150	12,097,384	2.51%
Benson	1,651,223	1,952,276	18.23%	1,671,251	1,961,193	17.35%
Billings	319,569	325,613	1.89%	357,194	378,185	5.88%
Bottineau	6,037,684	5,926,713	-1.84%	6,084,359	5,993,562	-1.49%
Bowman	4,349,040	5,264,752	21.06%	4,761,414	5,511,194	15.75%
Burke	1,256,779	1,540,552	22.58%	1,262,796	1,547,961	22.58%
Burleigh	206,185,761	235,168,778	14.06%	216,867,448	247,051,870	13.92%
Cass	401,108,666	431,210,132	7.50%	441,147,405	467,719,344	6.02%
Cavalier	4,072,248	4,290,310	5.35%	4,117,410	4,401,164	6.89%
Dickey	5,019,736	5,223,398	4.06%	5,222,729	5,526,517	5.82%
Divide	1,351,034	1,559,888	15.46%	1,359,844	1,567,570	15.28%
Dunn	1,778,676	1,879,810	5.69%	1,816,771	1,928,670	6.16%
Eddy	1,451,810	1,435,894	-1.10%	1,457,190	1,443,958	-0.91%
Emmons	2,396,992	2,401,990	0.21%	2,421,278	2,450,132	1.19%
Foster	5,851,145	5,119,890	-12.50%	6,438,321	5,573,868	-13.43%
Golden Valley	2,840,801	2,622,233	-7.69%	2,872,509	2,781,680	-3.16%
Grand Forks	171,103,103	176,224,407	2.99%	179,204,619	184,511,824	2.96%
Grant	1,432,531	1,372,288	-4.21%	1,446,727	1,387,039	-4.13%
Griggs	2,231,452	2,146,197	-3.82%	2,269,294	2,172,170	-4.28%
Hettinger	1,120,272	1,140,856	1.84%	1,172,841	1,219,688	3.99%
Kidder	1,188,670	1,326,016	11.55%	1,202,344	1,347,763	12.09%
LaMoure	4,959,874	6,767,779	36.45%	5,031,573	6,889,598	36.93%
Logan	1,247,409	1,254,888	0.60%	1,252,938	1,259,114	0.49%
McHenry	2,125,331	1,962,333	-7.67%	2,457,459	2,301,553	-6.34%
McIntosh	3,712,503	4,168,187	12.27%	3,745,812	4,192,187	11.92%
McKenzie	3,977,038	4,737,509	19.12%	4,080,664	4,899,457	20.07%
McLean	6,406,393	7,504,991	17.15%	6,474,202	7,600,916	17.40%
Mercer	6,506,638	6,928,815	6.49%	6,547,142	7,057,431	7.79%
Morton	30,769,258	31,362,350	1.93%	33,796,081	35,126,146	3.94%
Mountrail	4,015,023	4,193,161	4.44%	4,324,147	4,348,195	0.56%
Nelson	2,227,137	2,236,331	0.41%	2,256,432	2,277,783	0.95%
Oliver	497,594	518,460	4.19%	499,392	519,940	4.11%
Pembina	7,574,080	6,494,268	-14.26%	8,440,087	7,291,749	-13.61%
Pierce	5,369,889	5,424,354	1.01%	5,699,199	5,760,685	1.08%
Ramsey	24,383,202	24,249,695	-0.55%	24,583,306	24,618,743	0.14%
Ransom	5,470,466	5,741,339	4.95%	6,332,035	7,104,859	12.20%
Renville	2,362,087	3,553,097	50.42%	2,436,510	3,667,933	50.54%
Richland	16,955,766	16,857,922	-0.58%	22,504,737	22,446,026	-0.26%
Rolette	4,722,878	4,889,166	3.52%	4,770,759	4,948,952	3.74%
Sargent	5,487,625	3,343,060	-39.08%	15,851,787	12,854,607	-18.91%
Sheridan	291,447	338,103	16.01%	291,849	338,506	15.99%
Sioux	54,443	70,563	29.61%	54,533	70,653	29.56%
Slope	93,573	105,581	12.83%	94,646	107,459	13.54%
Stark	50,895,576	56,437,679	10.89%	57,558,913	65,460,733	13.73%
Steele	1,089,920	931,858	-14.50%	1,195,058	1,048,666	-12.25%
Stutsman	34,056,967	34,857,921	2.35%	36,407,278	37,197,732	2.17%
Towner	1,725,260	1,298,779	-24.72%	1,869,660	1,397,956	-25.23%
Traill	5,476,188	5,586,342	2.01%	5,628,120	5,763,215	2.40%
Walsh	12,907,685	13,386,603	3.71%	13,281,637	13,819,265	4.05%
Ward	125,115,630	135,093,711	7.98%	130,995,809	142,380,643	8.69%
Wells	4,377,204	5,109,665	16.73%	4,508,179	5,229,097	15.99%
Williams	57,222,810	77,872,346	36.09%	59,550,588	84,598,720	42.06%
Subtotal In-State	\$1,268,405,626	\$1,375,997,886	8.48%	\$1,370,149,625	\$1,484,254,247	8.33%
Consolidated and Out-Of-State	352,808,743	441,715,980	25.20%	414,347,015	523,531,498	26.35%
Grand Total	\$1,621,214,369	\$1,817,713,866	12.12%	\$1,784,496,640	\$2,007,785,745	12.51%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, First Quarter 2006**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$784,298	\$5,958	\$790,256
Beach	1,116	2,523,444	159,326	2,682,770
Beulah	3,152	3,988,891	27,235	4,016,126
Bismarck	55,532	234,182,595	11,804,495	245,987,090
Bottineau	2,336	4,500,045	13,518	4,513,563
Bowman	1,600	4,784,483	233,877	5,018,360
Cando	1,342	1,034,459	99,131	1,133,590
Carrington	2,268	5,003,216	452,990	5,456,206
Casselton	1,855	2,573,704	71,769	2,645,473
Cavalier	1,537	2,660,065	500,791	3,160,856
Cooperstown	1,053	1,706,290	24,298	1,730,588
Crosby	1,089	1,304,649	7,120	1,311,769
Devils Lake	7,222	23,918,377	362,164	24,280,541
Dickinson	16,010	53,615,006	4,491,645	58,106,651
Ellendale	1,559	1,363,441	71,410	1,434,851
Fargo	90,599	380,049,635	33,061,897	413,111,532
Garrison	1,318	2,059,424	63,456	2,122,880
Grafton	4,516	9,725,300	288,901	10,014,201
Grand Forks	49,321	172,309,821	8,151,214	180,461,035
Harvey	1,989	3,947,070	106,591	4,053,661
Hazen	2,457	2,633,589	101,239	2,734,828
Hettinger	1,307	2,871,071	119,453	2,990,524
Hillsboro	1,563	1,948,964	65,135	2,014,099
Jamestown	15,527	34,258,637	1,963,236	36,221,873
Kenmare	1,081	2,029,097	127,671	2,156,768
Langdon	2,101	3,478,686	66,484	3,545,170
Larimore	1,433	843,569	12,907	856,476
Lincoln	1,730	256,970	80	257,050
Linton	1,321	1,248,737	33,064	1,281,801
Lisbon	2,292	4,881,446	50,219	4,931,665
Mandan	16,718	29,153,911	3,689,726	32,843,637
Mayville	1,953	2,475,875	3,146	2,479,021
Minot	36,567	131,220,234	6,933,263	138,153,497
New Rockford	1,463	1,250,631	4,281	1,254,912
New Town	1,367	652,743	104,960	757,703
Northwood	959	1,772,586	75,025	1,847,611
Oakes	1,979	3,328,737	162,123	3,490,860
Park River	1,535	1,955,306	33,261	1,988,567
Rolla	1,417	3,373,170	34,304	3,407,474
Rugby	2,939	5,350,559	336,331	5,686,890
Stanley	1,279	2,859,433	11,290	2,870,723
Tioga	1,125	5,267,060	1,773,903	7,040,963
Valley City	6,826	11,006,821	472,801	11,479,622
Wahpeton	8,586	12,725,574	5,380,473	18,106,047
Walhalla	1,057	1,064,069	190,579	1,254,648
Washburn	1,389	3,825,608	26,910	3,852,518
Watford City	1,435	4,413,772	44,520	4,458,292
West Fargo	14,940	42,453,801	2,955,881	45,409,682
Williston	12,512	71,710,469	4,948,386	76,658,855
Wishek	1,122	3,272,265	18,042	3,290,307
Subtotal 50 Cities	394,276	\$1,305,617,603	\$89,736,479	\$1,395,354,082
Remaining Cities	247,924	70,380,283	18,519,882	88,900,165
Total In-State	642,200	\$1,375,997,886	\$108,256,361	\$1,484,254,247
Consolidated		211,394,372	46,909,302	258,303,674
Out-Of-State		230,321,608	34,906,216	265,227,824
Grand Total In- and Out-Of-State		\$1,817,713,866	\$190,071,879	\$2,007,785,745

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, First Quarters 2005 and 2006**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FIRST QUARTER 2005	FIRST QUARTER 2006	PERCENT CHANGE	FIRST QUARTER 2005	FIRST QUARTER 2006	PERCENT CHANGE
Ashley	\$867,587	\$784,298	-9.60%	\$888,986	\$790,256	-11.11%
Beach	2,762,795	2,523,444	-8.66%	2,794,241	2,682,770	-3.99%
Beulah	4,061,980	3,988,891	-1.80%	4,091,316	4,016,126	-1.84%
Bismarck	205,768,157	234,182,595	13.81%	216,268,669	245,987,090	13.74%
Bottineau	4,716,052	4,500,045	-4.58%	4,739,109	4,513,563	-4.76%
Bowman	3,883,422	4,784,483	23.20%	4,261,191	5,018,360	17.77%
Cando	1,402,892	1,034,459	-26.26%	1,543,277	1,133,590	-26.55%
Carrington	5,722,752	5,003,216	-12.57%	6,308,957	5,456,206	-13.52%
Casselton	2,808,563	2,573,704	-8.36%	2,938,842	2,645,473	-9.98%
Cavalier	3,152,633	2,660,065	-15.62%	3,723,017	3,160,856	-15.10%
Cooperstown	1,806,422	1,706,290	-5.54%	1,841,025	1,730,588	-6.00%
Crosby	1,161,722	1,304,649	12.30%	1,169,360	1,311,769	12.18%
Devils Lake	24,081,558	23,918,377	-0.68%	24,280,786	24,280,541	0.00%
Dickinson	48,518,632	53,615,006	10.50%	51,943,466	58,106,651	11.87%
Ellendale	1,349,125	1,363,441	1.06%	1,482,681	1,434,851	-3.23%
Fargo	352,393,568	380,049,635	7.85%	389,243,201	413,111,532	6.13%
Garrison	1,655,332	2,059,424	24.41%	1,699,541	2,122,880	24.91%
Grafton	9,973,581	9,725,300	-2.49%	10,268,966	10,014,201	-2.48%
Grand Forks	166,667,357	172,309,821	3.39%	174,687,883	180,461,035	3.30%
Harvey	3,577,412	3,947,070	10.33%	3,694,283	4,053,661	9.73%
Hazen	2,236,592	2,633,589	17.75%	2,247,234	2,734,828	21.70%
Hettinger	2,467,905	2,871,071	16.34%	2,561,272	2,990,524	16.76%
Hillsboro	1,969,723	1,948,964	-1.05%	2,037,769	2,014,099	-1.16%
Jamestown	33,363,751	34,258,637	2.68%	35,389,382	36,221,873	2.35%
Kenmare	1,968,319	2,029,097	3.09%	2,228,695	2,156,768	-3.23%
Langdon	3,545,048	3,478,686	-1.87%	3,580,770	3,545,170	-0.99%
Larimore	847,612	843,569	-0.48%	856,758	856,476	-0.03%
Lincoln	233,718	256,970	9.95%	233,917	257,050	9.89%
Linton	1,271,206	1,248,737	-1.77%	1,285,481	1,281,801	-0.29%
Lisbon	4,679,483	4,881,446	4.32%	4,711,748	4,931,665	4.67%
Mandan	28,141,590	29,153,911	3.60%	31,112,461	32,843,637	5.56%
Mayville	2,379,954	2,475,875	4.03%	2,384,675	2,479,021	3.96%
Minot	121,445,210	131,220,234	8.05%	126,895,645	138,153,497	8.87%
New Rockford	1,265,189	1,250,631	-1.15%	1,266,777	1,254,912	-0.94%
New Town	589,384	652,743	10.75%	631,522	757,703	19.98%
Northwood	2,185,473	1,772,586	-18.89%	2,214,886	1,847,611	-16.58%
Oakes	3,237,170	3,328,737	2.83%	3,298,850	3,490,860	5.82%
Park River	1,460,015	1,955,306	33.92%	1,491,726	1,988,567	33.31%
Rolla	3,334,573	3,373,170	1.16%	3,345,684	3,407,474	1.85%
Rugby	5,306,871	5,350,559	0.82%	5,636,181	5,686,890	0.90%
Stanley	2,607,359	2,859,433	9.67%	2,843,006	2,870,723	0.97%
Tioga	3,859,539	5,267,060	36.47%	4,327,550	7,040,963	62.70%
Valley City	10,394,460	11,006,821	5.89%	11,159,498	11,479,622	2.87%
Wahpeton	12,847,184	12,725,574	-0.95%	18,239,906	18,106,047	-0.73%
Walhalla	1,023,554	1,064,069	3.96%	1,241,056	1,254,648	1.10%
Washburn	3,126,881	3,825,608	22.35%	3,145,538	3,852,518	22.48%
Watford City	3,604,320	4,413,772	22.46%	3,643,472	4,458,292	22.36%
West Fargo	39,701,363	42,453,801	6.93%	42,510,456	45,409,682	6.82%
Williston	52,605,952	71,710,469	36.32%	54,457,116	76,658,855	40.77%
Wishek	2,754,888	3,272,265	18.78%	2,766,798	3,290,307	18.92%
Subtotal 50 Cities	\$1,200,785,828	\$1,305,617,603	8.73%	\$1,285,614,626	\$1,395,354,082	8.54%
Remaining Cities	67,619,798	70,380,283	4.08%	84,534,999	88,900,165	5.16%
Total In-State	\$1,268,405,626	\$1,375,997,886	8.48%	\$1,370,149,625	\$1,484,254,247	8.33%
Consolidated and Out-Of-State	352,808,743	441,715,980	25.20%	414,347,015	523,531,498	26.35%
Grand Total In- and Out-Of-State	\$1,621,214,369	\$1,817,713,866	12.12%	\$1,784,496,640	\$2,007,785,745	12.51%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, First Quarters 2005 and 2006**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FIRST QUARTER 2005	FIRST QUARTER 2006	
Mining and Oil Extraction	\$22,740,894	\$37,193,413	63.55%
Utilities	116,697,389	140,501,469	20.40%
Construction	48,063,737	59,536,872	23.87%
Manufacturing	94,446,341	96,853,423	2.55%
Wholesale Trade	264,323,152	326,501,185	23.52%
Retail Trade	751,131,657	806,929,136	7.43%
Transportation and Warehousing	12,997,474	16,670,536	28.26%
Information Industries	114,399,184	126,284,460	10.39%
Finc, Ins. Real Estate, Rental & Leasing	58,636,845	57,762,297	-1.49%
Professional, Scientific, Tech., & Mgmt Serv.	16,032,299	29,643,421	84.90%
Educational, Health Care, and Social Serv.	11,208,254	12,177,124	8.64%
Arts, Entertainment & Recreation	13,628,980	12,812,442	-5.99%
Accommodation & Food Services	206,170,236	221,829,686	7.60%
Other Services	45,650,292	48,301,985	5.81%
Miscellaneous	8,369,906	14,788,296	76.68%
GRAND TOTAL	\$1,784,496,640	\$2,007,785,745	12.51%
NOTE: Classification by industry is based on 2002 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			